

Exhibit 61

From: Dan Lipton [DLIPTON@fairdomain01.com]
Sent: 8/6/2003 5:33:32 PM
To: Amit Vijayvergiya [amit@fggus.com]; Rob Blum [rob@fggus.com]
CC: Harold Greisman [harold@fggus.com]
Subject: RE: Fairfield Sentry Due Diligence Questionnaire

For all we know – it could be right. He’s been doing this for 40 years.

Daniel E. Lipton

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-----Original Message-----

From: Amit Vijayvergiya
Sent: Wednesday, August 06, 2003 1:22 PM
To: Dan Lipton; Rob Blum
Subject: FW: Fairfield Sentry Due Diligence Questionnaire

FYI...see below

One of the firms doing a DD on Sentry said that they heard from someone with an account at Madoff that there was close to \$20 bill in AUM in the strategy.

This is probably a wildly erroneous estimate...

Regards,

Amit

Amit Vijayvergiya CFA
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-----Original Message-----

From: Janette Martin [mailto:jmartin@cbgia.com]
Sent: Wednesday, August 06, 2003 1:38 PM
To: Amit Vijayvergiya
Subject: RE: Fairfield Sentry Due Diligence Questionnaire

Hi Amit

Thanks for your prompt response. We had estimated ourselves that the amount was in the \$10 billion range but then someone who also has a managed account with Madoff told us it was closer to \$20 billion. Do you have a short bio on Bernard Madoff.

Thanks again

Janette

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-----Original Message-----

From: Amit Vijayvergiya [<mailto:amit@fggus.com>]

Sent: Wednesday, August 06, 2003 12:35 PM

To: Janette Martin

Cc: Lauren Ross

Subject: RE: Fairfield Sentry Due Diligence Questionnaire

Hello Janette,

As at June 30, 2003, Madoff managed about \$4.1 billion for us in the split-strike conversion strategy. There are indeed other accounts managed by Madoff employing the same strategy however we are not aware of the precise amount of assets managed in these other accounts and, as far as we know, Madoff has not disclosed this information.

A number of these accounts are held by private high net worth individuals who have had long-standing relationships with Madoff and the details of those accounts are, as you can imagine, confidential.

We do however know that ours is the largest account in this strategy at Madoff and while we

cannot be sure of the total amount managed, we estimate that that it is in the \$8 – 10 billion range.

I hope that this information meets your requirements. Please do not hesitate to contact us if we may be of further assistance.

Regards,

Amit

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-----Original Message-----

From: Lauren Ross
Sent: Wednesday, August 06, 2003 12:56 PM
To: Amit Vijayvergiya
Subject: FW: Fairfield Sentry Due Diligence Questionnaire

Hi Amit,

Can you respond to Ms. Martin below?

Thank you,

Lauren

Lauren H. Ross
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-----Original Message-----

From: Janette Martin [mailto:jmartin@cbgia.com]
Sent: Wednesday, August 06, 2003 11:51 AM
To: Lauren Ross
Subject: RE: Fairfield Sentry Due Diligence Questionnaire

Sorry Lauren another quick question. Do you know how much Madoff manages in total

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-----Original Message-----

From: Lauren Ross [mailto:lauren@fggus.com]
Sent: Wednesday, August 06, 2003 11:48 AM
To: Janette Martin
Subject: RE: Fairfield Sentry Due Diligence Questionnaire

Hi Janette,

Please find attached a short bio. Please let me know if this will suffice.

Kind regards,

Lauren

Lauren H. Ross
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-----Original Message-----

From: Janette Martin [mailto:jmartin@cbgia.com]
Sent: Wednesday, August 06, 2003 11:00 AM
To: Lauren Ross
Subject: RE: Fairfield Sentry Due Diligence Questionnaire

Hi Lauren

Did you manage to find a short bio on Bernard Madoff for me.

Thank you and best regards

Janette Martin

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-----Original Message-----

From: Lauren Ross [<mailto:lauren@fggus.com>]

Sent: Tuesday, August 05, 2003 12:37 PM

To: Janette Martin

Cc: Amit Vijayvergiya

Subject: Fairfield Sentry Due Diligence Questionnaire

Dear Jeannette,

Please find attached the Fairfield Sentry Due Diligence Questionnaire. You should be able to find the information we discussed in this document.

I have also copied my colleague Amit Vijayvergiya on this email. He is the Risk Manager for the Fairfield Sentry Fund in our Bermuda office. Please do not hesitate to contact us should you have any questions or require any further information.

Kind regards,

Lauren

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